



Merrick Board of Equalization Minutes



June 25, 2014

The Merrick County Board of Equalization met Thursday, June 25, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Helgoth, Kucera, Carlson, Kreachbaum, Weller and Wiegert present. County Attorney Homolka was also present. Graves was absent.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Carlson to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes

Weller led the Pledge of Allegiance to the Flag.

The Merrick County Board of Equalization proceedings are recorded and the Board of Equalization recordings are the official record.

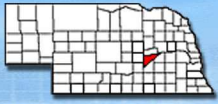
Agenda: Moved Kucera, second Kreachbaum to approve the agenda as presented. Roll Call: All Ayes.

County Clerk Wichmann swore in Assessor Placke.

Tax Protests: 9:00 a.m.: C. Richard Johnson, parcel #2002.30 said he was there to talk about Grigsby Estates. They own a lot there and it is assessed for \$65,000.00. Them and four others have not lake or river access and would like it lowered to \$40,000.00. These five lots were never meant to have access. These lots were listed for \$40,000.00. Assessor Placke said she has all of the lots in that sub assessed at \$65,000.00. **Read into record:** Richard Ahlschwede, parcel #2397, this is next to Hedglin Auction to the south; Andrew & Michelle Rice, parcel #5390.01, Assessor Placke thought they think the assessed value should be 75% of the appraisal but the residential should be 100% of the appraisal; Landon & Emily McCormick, parcel 4804.01, Assessor Placke said they paid \$45,000.00 for the tract; Warren Hudnall, parcel #4394, requested \$10,000.00 for assessed value of his buildings because the house is abandoned and dilapidated and needs to be burned. The grain bins are not being used and can't be sold. Jennifer Myers, from the Assessor's Office, said she advised him to protest this assessed value because it was too high; Mike Reeves c/o Reeves Farm, parcel 1599.01 requested that the valuation of the building be lowered and attached a copy of the invoice for his new bin; 9:30 a.m. Renewed Foundations, LLC, parcel #2705 was represented by Cliff Mesner said that the building is the former Merrick Manor and they bought it for \$25,000.00 and was filled with asbestos. It was also on the market for a very long time. The property will probably be TIFed in order for the City of Central City to recoup the money they have put into it and that the Assessor knows about TIF because she has been a part of it since day one; Harold Zmek, parcel #4175, is not ideal field to farm or irrigate because of the shape, parcel 5382 is wet land grass and has no feed value, parcel 4177 is pasture and should be valued lowered because it is wetland, prairie creek runs through it and there is waste land, and parcel #4174 the land should be lowered because because the pasture is wetland and prairie creek wasteland and the irrigated land should be lowered because it is an irregular shape and it is hard to farm and irrigate.

Graves present at 9:50 a.m.

10:10 a.m. James Willman representing Wilbur Meyer Farms, parcel #'s 5003, 5008, 5004, 5187, 5014, and 5105 said they are not getting the bushels off the land because of the shape the land is now. Some of the ground is low. Ground is not bringing in the high numbers that are driving land prices up. He is just asking for no change from last year. **Read into record:** Gary and Edwardine Lindgreen parcel #'s 982 hasn't been irrigated for years and Assessor Placke said it will be certified dryland by the NRD and it was dry January 1 and should be assess as dry, and 1475 is irrigated grassland and not cropland per the protest; Green Plains Central City, parcel 1937.01 requesting building be reduced by the amount of conveyors valuation which should be classified as personal property and were reported both. Assessor Placke said they are having problems with personal and real property. Green Plains Grain Company LLC, parcel 4062, requesting building valuation be zero because the bulkhead storage listed as real property is temporary grain storage and should be classified as personal property. Green Plains Grain Company LLC, parcel #8518 requesting buildings be reduced the real property valuation by the amount of the bucket elevator valuation which should be classified as personal property and was reported as both; Winfield Solutions LLC, parcel # 4234.01 requesting buildings be reduced because some metal tanks are assessed as real property and should be personal and not all personal property was assessed per reported costs; Ronald Miller, parcel # 2065, requesting reducing land value because there have been no improvements made and parcel #1111 requesting land valuation be reduced because there have been no improvements for the last 10 years and it is unreasonable to raise accretion; Donald Lewis, parcel #1410, requested land valuation be lower because the increase is way too much; Peggy Lechner, parcel #2002.13, requested the land and building valuations be lowered because the total house does not have floor coverings, only 3 rooms in the basement and the living room ceiling have drywall, and the home is not



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landscaped and does not have grass. She was also upset that someone doing assessments walked into the dwelling when they, the owners were not home; Jackie Dawson & Ray Reha, parcel #6260, requesting building valuation be lowered because buildings are in bad shape and need a lot of repair; Chad & Catrina Delosh, parcel #4987, requested their building value be lowered because the only improvements made was a pole shed which cost under \$5,000.00 but Assessor Placke said the purchase price of the property in 2014 was \$395,000.00; Robert J. Murray Revocable Trust, parcel #4315, requested lowering the land valuation. Assessor Placke said she has visited with Mr. Murray and he realizes Nebraska is sales oriented. Nebraska is based on sales not income or production.

Recess: Moved Kucera, second Graves to recess at 11:45 a.m. Roll Call: All Ayes.

July 2, 2015

Moved Kucera, second Graves to reconvene at 4:00 p.m. Roll Call: Ayes: Helgoth, Weller, Graves, Kucera, and Wiegert. Nays: None Carlson and Kreachbaum were absent. Clerk Wichmann swore in Jennifer Myers who works in the Assessor's Office.

Agenda: Clerk Wichmann told the Board that Donald Miller had called and said that he would not be able to be present today. Moved Graves, second Kucera to approve the amended agenda. Roll Call: All Ayes.

4:00 p.m. Courtney Dalrymple said the \$191,000.00 does not equal what they built their home for. They themselves built the house. The improvement was made on the land that her parents own. Kreachbaum was present at 4:06 p.m. Jen Myers said that Darrel Stanard and she had went through the home last Friday. There is 2020 feet of the basement that is unfinished and is just used for storage. There is an attached garage. Dalrymple said they hired out the basement to be poured. Additional charges were for cement at \$15,293.00 and cabinets for \$10,921.36. On January 1st they were at 95% completion and Darrel Stanard had said there was still 5% that still needs to be completed. The basement has the capability of being finished.

Read into record: Karen Flodman protest #20150036 parcel \$4719 most of this ground is low wet land and there are no crops raise on here. It is mostly grass. Donald Miller protest #20150041 parcel #5243 is where is house is. Miller said the seven acres around the house was converted to dryland this year. Assessor Placke said she had not received any word that he has decertified any irrigated land to dryland. Donald Miller protest #20150042 parcel #4767 said this was raised \$1,200.00 per acre in one year. Donald Miller protest #20150043 parcel # 4298 said this valuation was too high.

4:20 p.m. Cleo Skinner parcel # 1573 wanted to know why the county hired a surveyor to change the county line. Assessor Placke told Skinner that the county line was established as a permanent base and will not be changed every year like it had been in the past. Assessor Placke told her that Merrick County had a floating boundary and the other counties had a definite boundary. Skinner said that they had taken four acres out of Merrick County and put them into Hamilton County. Placke told Skinner she would get a copy of the NRD certification and send it to her.

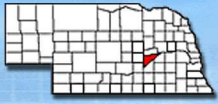
4:30 p.m. Darren Brown parcel #5428 was asking for some relief on their old home. Darrel Stanard and Myers went through the house last week and Stanard was in agreement that something had to be done. Before the house can be moved the 2015 taxes need to be paid. Their valuation will be on the new house and they added \$10,000.00 that they agreed upon for the old house.

4:40 p.m. Brian Tibbetts representing Larry Happy parcel #6358 the Palmer Service Center said they have \$280,000.00 in the building and that was including everything. Tibbetts said they would sell if someone wanted to pay \$700,000.00 for it. Myers said they have an appointment to go through the business next Monday at 8:00 a.m. The underground tanks are fiberglass double walled and are valued at \$100,000.00. 75% of the building is used for repair and service and 25% is retail. The building needs to be re-measured.

5:00 p.m. Ken Aerni parcel #2156 said if he were to sell this piece the creek would make a big difference. Parcel # 2157 is strictly and NRD deal and thinks the creek is the problem there too. He said the NRD rounded it off instead of squaring it off. There is at least 3.5 acres that are dry. Parcel #2081 there is 10.9 acres of creek and this is Warm Slough and 2.4 acres is NRD. Parcel #1889.01 is not all irrigated.

5:10 p.m. Sherry Long parcel #2872 said her taxes were raised for a lean-to to an existing structure. The building permit was denied by Mr. Cordson. Her land is zoned AG-1 and the property is grandfathered in and she has a letter from the city attorney stating that and they can have up to three animals. The lean -to does not have a roof and it is not complete. They missed the date that the Assessor could change the information, so she was told she would have to protest. She will have to get her permit resubmitted. Irene Kula had it listed as horse property. Her permit was denied based on the city saying her property is residential and she says she is agricultural.

5:20 p.m. Lonnie Nunnenkamp parcel # 1676 said they have had two valuation increases two years in a row. He said it is hard to set budgets and to work with a lender. Nunnenkamp does not feel they have top ground soil. He just purchased water rights to 147 acres. He is new to this and wanted to meet with the Board. Board said it is unusual the whole tract is all the same soil.



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5:30 p.m. Mark Carlson representing Stewart Auto parcel #2735 said the property has deteriorated and the roof is leaking. The only thing he had done is have the electricity turned on. This building is being used for storage. His office is across the street. The water and sewer are turned off in this building. He purchased the property for \$42,500.00. Carlson said that at some point he will moved and refurbish the building. Myers said that she and Stanard had been in there the first of the year and she said there was a desk and a computer in there. Myers said there was some cleaning up done in there and that is why she and Stanard put the valuation where it is.

Read into record: Don Miller parcel #4767 the valuation is too high and parcel #4296 is also valued to high. Assessor Placke said parcel #4296 is the parcel that TERC upheld the County valuation last year. Steve and Amy Kula parcel #104 said this ground has hard time raising 125 bushel per acre and is heavily populated with deer. It has a very poor well and the south side cannot be accessed by big equipment. You have to drive through the neighbor's yard to access the south side. Helen Goranson parcel #634 said there is a lot of alkali and poor yields. Bader North Apartments parcel #'s 3490.01, 3490.02, 3490.03, 3490.04, 3490.05, 3490.06, 3490.07, and 3490.08 are an IRS Section 42 rent restricted property. They can only charge so much rent. Southeast Villa parcel #'s 3489.00, 3489.01, 3489.02, 3489.03, 3489.05, and 3489.06 are IRS Section 42 rent restricted property. Calvin Holz parcel #3697.03 said the farm ground is devaluing nationwide and there have been no improvements on this ground. Parcel #1945.03 is a development that is now a subdivision. Wilfried Gratzel parcel #204.08 said the total improvements done was \$3,000.00 and the project is still under construction and in a raw stage, absolutely not livable with no electricity, plumbing, or heating. Myers said there is livable space above the garage.

Recess: Moved Kucera, second Kreachbaum to recess at 6:55 p.m. Roll Call: All Ayes.

July 21, 2015

Moved Kucera, second Graves to reconvene as Board of Equalization at 9:30 a.m. Roll Call: Weller, Carlson, Kreachbaum, Kucera, and Wiegert. Helgoth was absent. County Attorney Homolka and her intern Chase Samuelson were present.

Carlson led the Pledge of Allegiance to the Flag.

Agenda: Moved Kucera, second Carlson to approve the agenda as presented. Roll Call: All Ayes.

Tax Protests: Assessor Placke went through all 65 protests and gave the Board her recommendations and heard comments if there were any from the Board. Listing of the Assessors recommendations and the Boards decisions will follow.

Helgoth was present at 10:25 a.m.

Protests 20150006 Mike Reeves c/o Reeves Farm parcel 1599.01 was pulled for discussion. Moved Kreachbaum, second Graves to reduce the building valuation of \$84590.00 by \$10,835.00 making the building valuation \$73,755 that was requested by Reeves. Roll Call: Ayes: Kucera, Kreachbaum, and Graves. Nays: Carlson, Weller, Helgoth, and Wiegert. Motion failed.

Kucera absent at 1:00 p.m.

Protest 20150044 for Steven & Amy S. Kula parcel 104 was pulled for discussion. Moved Graves, second Kreachbaum to lower the valuation the same way as the Board did two years ago to the land adjacent to this parcel as follows: 15.45 acres from 2A to 3A and 2.76 acres from 1A1 to 3A and leave 2.72 acres at 1A1. Roll Call: All Ayes.

Moved Weller, second Graves to go with the Assessor's recommendation on all of the tax protests except protest 20150044 for Steven & Amy Kula. Roll Call: All Ayes.

Valuation change: Assessor needed the Board approval to send a Notice of Valuation Change for parcel #1889.00 for Michael & Sherry Siwinski because of a correction of a survey as part of protest \$20150040.

Moved Graves, second Helgoth to approve the sending of a Notice of Valuation Change for parcel #1889.00 for Michael & Sherry Siwinski because of a correction of a survey as part of protest \$20150040. Roll Call: All Ayes.

Adjourn: Moved Helgoth, second Carlson to adjourn at 1:14 p.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk